

HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	House File 994	House Committee:	PASSED on 4/2/25 (24-0)
Committee:	Ways and Means	House Floor:	PASSED on 4/17/25 (92-0)
Floor Manager:	Rep. Jones	Senate Floor:	PASSED on 4/23/25 (47-1)
Date:	Final	Governor:	SIGNED on 5/06/25
Staff:	Kristi Kious (2-5290)		

Quarterly Reporting for Beer and Wine Tax

- Provides for quarterly reporting of beer barrel tax and wine gallonage tax instead of the current monthly requirement.

Section by Section Analysis

Section 1 – Report of barrel sales — penalty (123.137)

This section allows class “A” and special class “A” beer permit holders who reasonably expect to be liable for not more than \$2,500 in beer barrel tax for the 12-month period beginning July 1 and ending June 30, and who were liable for not more than \$2,500 in beer barrel tax in the immediately preceding 12-month period, to file reports and pay taxes to the department on or before the 10th day following the end of each quarter, as specified in the bill.

Section 2 – Report of gallonage sales — penalty (123.184)

This section makes a conforming change to section 1 for wine gallonage tax.

Section 3 – Effective date

This section provides that the bill takes effect January 1, 2026.